



General Assembly

Amendment

February Session, 2006

LCO No. 5289

HB0584505289SR0

Offered by:

SEN. FREEDMAN, 26th Dist.

To: House Bill No. 5845

File No.

Cal. No.

(As Amended)

**"AN ACT REQUIRING A STUDY OF BUDGETED STATE AGENCIES
WITH RESPECT TO THE EXPENDITURES AND REVENUES OF
SUCH AGENCIES."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (1) of subsection (c) of section 12-391 of the
4 2006 supplement to the general statutes is repealed and the following
5 is substituted in lieu thereof (*Effective July 1, 2006*):

6 (1) "Connecticut taxable estate" means (A) the gross estate less (i)
7 allowable deductions, as determined under Chapter 11 of the Internal
8 Revenue Code, (ii) the primary residence of an individual, and (iii) a
9 working farm, plus (B) the aggregate amount of all Connecticut taxable
10 gifts, as defined in section 12-643, as amended, made by the decedent
11 for all calendar years beginning on or after January 1, 2005. The
12 deduction for state death taxes paid under Section 2058 of said code

13 shall be disregarded."